GOVERNMENT OF ANDHRA PRADESH
ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Rationalization of late fee for delay in fling of return in FORM GSTR-4- Orders - Issued.

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REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 204 Dated: 02-08-2021

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017
2. G.O.Ms.No.33, Revenue (C.T.II) Department dated 24.1.2018
3. From the Government of India, Ministry of Finance, Department of Revenue, Notification No 21/2021- Central Tax, dt 01-06-2021.
4. From the Chief Commissioner of State Tax, A.P., Vijayawada, LetterNo.CCW/GST/74/2015, Dated. 14-06-2021.

** ** **

**ORDER:**

The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated: 03-08-2021:

**NOTIFICATION**

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017)(hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby makes the following amendments to the notification issued in the G.O.Ms.No33, Revenue (CT-II) Department, dated 24-01-2018, namely:

**AMENDMENT**

In the said notification, after the fourth proviso, the following proviso shall be inserted, namely:—

"Provided also that the total amount of late fee payable under section 47 of the said Act for financial year 2021-22 onwards, by the registered persons who fail to furnish the return in **FORM GSTR-4** by the due date, shall stand waived-

1. which is in excess of two hundred and fifty rupees where the total amount of State tax payable in the said return is nil;
2. which is in excess of one thousand rupees for the registered persons other than those covered under clause (i).".

**(BY ORDER AND IN THE NAME OF THE GOVERNER OF ANDHRA PRADESH)**

Dr. RAJAT BHARGAVA
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)
The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

**Copy to:**

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.
The P.S. to Special Chief Secretary to Chief Minister.
The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise). The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).
The Law (H) Department.
Sf/Sc.

**//FORWARDED::BY ORDER//**

**SECTION OFFICER**